Accordingly, they provided for expenditure on irrigation works an allotment of not less than the minimum limit of Rs. 10 lakhs every year, in spite of the very great strain on the annual revenue and capital budgets of Government during the financial and economic depression in 1930-31 and in later years. With the working out of the balances held in the Irrigation Development Reserve and the Irrigation Cess Fund, the burden of all expenditure on irrigation works of a protective character has fallen on the General Revenues.

2. It has, however, been the case that the restoration of tanks and the repairs of old irrigation works require a much larger grant than is being provided at present and it has not been found practicable in consequence to undertake the financing of new works of magnitude from the grant under "23. Irrigation". The imperative need for finding additional resources to meet the expanding demand for expenditure on this account has not diminished and Government consider it necessary to explore the possibility of finding additional funds for meeting the cost of large irrigation works (costing Rs. 1 lakh and above) of the type referred to. They are accordingly pleased to direct that a new Fund head "Irrigation Development Fund" be opened in the Budget and Accounts of the State, with an initial contribution of Rs. 28 lakhs, and that besides this initial contribution, the water rate and contribution recovered each year in respect of irrigation works financed from the Revenue Account be also credited to the Fund head.

3. The list of works to be financed from this fund will be specified by Government from time to time.

4. The initial contribution of Rs. 28 lakhs will be obtained by transferring Rs. 8 lakhs from the "Special Reserve for Non-recurring Expenditure" and Rs. 20 lakhs from the "Famine Insurance Fund". The Famine Insurance Fund has been in existence for more than 30 years, and has at present got a credit balance of about Rs. 62 lakhs, and Government consider that the transfer of Rs. 20 lakhs from this fund for financing irrigation works of a protective character is quite justified, particularly when it is remembered that the construction of such tanks is proposed to be undertaken largely in places which are subject to recurrent drought. At the same time, Government desire that the balance in the Famine Insurance Fund should be restored to the present level of Rs. 62 lakhs as early as possible and for this purpose, the interest on the Famine Insurance Fund investments, which is now taken over to the Revenue Account, will not be credited to the Revenue Account in future but will be credited to the Famine Insurance Fund itself.

5. The Comptroller is requested to issue necessary instructions regarding the accounting procedure to be followed.

A. N. RAGHAVACHAR,
Secretary to Government,
Financial Department.

PUBLIC WORKS SECRETARIAT.

Approves of the Triennial Programme of Restoration of Major and Minor Tanks in the State for the years 1939-40, 1940-41 and 1941-42.

READ—

Government Order No. 724-741, dated the 17th October 1926, approving of the programme of tank restoration works for the year 1926-27 and for the next three years.

2. Correspondence ending with letters Nos. 535 and 1234, dated the 12th October 1938 and 8th November 1938, respectively, from the Superintending Engineers of Shimoga and Mysore Circles, submitting the programmes of restoration of major and minor tanks pertaining to the several Divisions of their Circles for the next three years, *i.e.*, 1939-40, 1940-41 and 1941-42.

ORDER No. P. W. 3512-37—8, DATED BANGALORE, THE 28TH APRIL 1939.

In the course of the discussions at the Budget Session of the Legislative Council held in June 1938, it was promised by Government that the programmes

for the restoration of major and minor tanks for each of the districts would be arranged to be compiled and published and that they would be made available to the members of both the Representative Assembly and the Legislative Council. The subject was also brought up at the Legislative Council meeting held in January 1939.

2. Accordingly, a triennial programme of restoration of major and minor tanks in the State for the years 1939-40, 1940-41 and 1941-42, together with an introductory note on the problems connected with the restoration of tanks, has been drawn up.

3. Government are pleased to approve of the programme and they hope that every endeavour will be made to work it out as far as possible.

N. N. AYYANGAR,
Secretary to Government,
Public Works Department.

ANNEXURE.

Problems connected with the Restoration of Major and Minor Tanks in the State.

1. *Raiyats' demand for restoration works.*—There has been of late an incessant demand by the public for the restoration of tanks in larger numbers. This is being pressed for in the several petitions that are presented to the Dewan during his tour in the several districts, and also by the Members of the Representative Assembly and Legislative Council, by way of representations and resolutions. They generally want (1) that a systematic survey of tanks be conducted to ascertain their present capacities to irrigate the atchkat lands under them, and (2) to prepare a comprehensive scheme for the restoration of all the unrestored tanks within a fixed period.

2. *Tanks and the cost of restoration.*—There are in all 23,459 tanks in the State, of which 2,656 are Major and 20,803 are Minor. To end of 1937-38, 2,401 major and 5,040 minor tanks have been restored. To provide funds for the restoration of the remaining 255 major and 15,763 minor tanks is the main problem.

The average cost of restoring a major tank is about Rs. 9,000 and that of a minor tank is Rs. 1,600 (exclusive of raiyats' share of contribution). On this basis, the cost of restoring the remaining major and minor tanks would be about Rs. 2·70 crores.

3. *Survey of tanks.*—A survey of tanks in the State was once conducted during the years 1900 to 1903 by a Special Duty Officer and his staff appointed for the purpose. The statistics collected then have been compiled and published in the form of Tank Registers, Supply Statements, Serial and Index Maps. The publications have facilitated the preparation of tank restoration projects a good deal. During the year 1927, the constitution of Project Sub-Divisions was sanctioned at a total annual cost of Rs. 50,000 solely for the preparation of projects. These Sub-Divisions were abolished in 1931, as a measure of economy.

As the existing establishment has to attend to various kinds of routine works, it has not been found possible to depute them solely for the survey of tanks. The survey and preparation of projects require continuous and undivided attention. The question of the revival of these Project Sub-Divisions is under the consideration of Government.

4. *Maintenance work to tanks.*—This important work has long been neglected by the raiyats. It has been laid down in the Irrigation Act of 1932, that the repairs to bund and feeder channels have to be attended to by the raiyats in addition to the other works, such as clearing jungle, weeding off plants, clearing silt in the channels, etc., Government on their part have to look after the repairs of sluices and waste weirs.

Keeping the waste weirs and sluices in order does not mean everything to the tanks, unless the raiyats do maintenance work properly, by customary labour. During the Dasara Session of the Representative Assembly (1938), a levy of acreage cess in lieu of the raiyats' share of the maintenance work was proposed, but